



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**CEA No.18 of 2021 (O&M)
Date of Decision: 21.08.2025**

The Commissioner, CGST, Jalandhar Commissioner

.....Appellant.

Versus

M/s Pensla Exports P Ltd.

.....Respondent.

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Ms. Pridhi Jaswinder Sandhu, Advocate
for the appellant.

Mr. Sudhir Malhotra, Advocate
for the respondent.

LISA GILL, J.(Oral)

1. Present appeal has been filed under Section 35G of the Central Excise Act, 1944 challenging order dated 27.11.2019 passed by learned CESTAT in Appeal No.E/60051/2019.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, she has specific instructions to withdraw this appeal in view of C.B.I. & C. Instruction F. No.CBIC-160390/20/2024-JC-CBEC, dated 06.08.2024 issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, Government of India.



3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

August 21, 2025
Yag Dutt

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*